

CLAIM FOR REFUND OF DIESEL FUEL TAX ON NONTAXABLE USES

CLAIM PERIOD	THROUGH
NAME	
BUSINESS ADDRESS	
CITY	STATE ZIP
SSN OR FEIN	

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-2050

BOARD USE ONLY		
RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

**READ INSTRUCTIONS
BEFORE PREPARING**

As provided in Section 60501 of the Diesel Fuel Tax Law, I hereby make a claim for refund of the tax (and for payment of applicable interest) for tax-paid undyed diesel fuel used for the purposes described below. This claim covers the period identified above.

Please read the attached instructions before completing claim.		ENTER WHOLE GALLONS ONLY
1. Diesel fuel used in vessels	1.	
2. Diesel fuel used in construction equipment exempt from registration	2.	
3. Diesel fuel used in other vehicles operated off-highway	3.	
4. Diesel fuel used in the operation of power take-off (PTO) equipment	4.	
5. Diesel fuel used in vehicles operated on highways under jurisdiction of the U.S. Department of Agriculture	5.	
6. Other nontaxable uses of diesel fuel (<i>please group and explain each nontaxable use in a separate letter attachment</i>)	6.	
7. Total gallons of undyed diesel fuel claimed (<i>add lines 1 through 6</i>)	7.	
8. Tax rate	8. \$.18
9. Amount of refund (<i>multiply line 7 by line 8</i>)	9. \$	

Certification

I, the undersigned, certify that, to the best of my knowledge, all entries and statements on this claim (including any accompanying documents) are true, correct, and complete and that I am duly authorized to sign for the claimant. I further certify that the diesel fuel tax was included in the sales price of the diesel fuel covered by this claim and that the diesel fuel covered by this claim did not contain visible evidence of dye.

SIGNATURE	TELEPHONE ()
TITLE	DATE

A SUPPLIER'S NAME	B SUPPLIER'S ADDRESS AND TELEPHONE NUMBER (include Area Code)	C SUPPLIER'S DIESEL FUEL PERMIT NO.	D SUPPLIER'S FEIN	E DATE OF PURCHASE	F INVOICE NUMBER	G TOTAL WHOLE GALLONS PURCHASED
TOTAL						

INSTRUCTIONS

CLAIM FOR REFUND OF DIESEL FUEL TAX ON NONTAXABLE USES

GENERAL INFORMATION

If you pay diesel fuel tax on purchases of diesel fuel and routinely use the fuel for nontaxable purposes, you can obtain a tax refund by filing this form (BOE-770-DU). The law allows for claims to be filed once a year. However, if your claim exceeds \$750 for any calendar quarter, you may request to file your claims on a quarterly basis.

Do not use this form if you are claiming a tax refund for diesel fuel used for farming purposes or in an exempt bus operation. Refunds for these types of uses can only be claimed through your supplier.

The following are not subject to diesel fuel tax:

- Diesel fuel used in a vessel. A vessel is a boat, ship, barge, or water craft.
- Diesel fuel used in construction equipment that is exempt from vehicle registration and operated within the confines of a construction project.
- Diesel fuel used for purposes other than operating motor vehicles upon the public highways of the state.
- Diesel fuel used to operate devices mounted on the vehicle and propelled by power take-off (PTO) from the engine of the vehicle.
- Diesel fuel used in vehicles operated on highways under the jurisdiction of the U.S. Department of Agriculture. To qualify for a refund, the user must have paid for or contributed to the construction or maintenance of the highway.
- Other nontax uses may include diesel fuel used in a motor vehicle owned and operated by a public agency or political subdivision of the state (e.g., county, city and county, city, district) on highways constructed and maintained by the United States, or by any department or agency of the United States, within a military reservation within California.

COMPLETING THE CLAIM FOR REFUND

Note: If you are making a claim for refund, you must complete the attached purchase schedule and provide any other required attachments. If you do not provide the needed information, your refund may be delayed.

At the top of the form enter the period for which you are filing this claim for refund.

- Line 1.** Enter total gallons of diesel fuel purchased tax paid and used in a vessel during the reporting period.
- Line 2.** Enter the total gallons of diesel fuel purchased tax paid and used during the reporting period in construction equipment that is exempt from vehicle registration and is operated within the confines of a construction project.
- Line 3.** Enter the total gallons of diesel fuel used to operate other vehicles off the highways in this state. **(Do not include diesel fuel reported on other lines of this form.)**
- Line 4.** Enter the total gallons of diesel fuel used to operate devices mounted on the vehicle and propelled by power take-off (PTO) from the vehicle. **(Do not include diesel fuel reported on other lines of this form.)**
- Line 5.** Enter the total gallons of diesel fuel purchased tax paid and used in vehicles operated on a highway under the jurisdiction of the U.S. Department of Agriculture. To qualify for a refund, the user must have paid for or contributed to the construction or maintenance of the highway.
- Line 6.** Enter the total gallons of diesel fuel purchased tax paid and used during the reporting period for a purpose other than operating a vehicle on the public highways of the state or used in some other nontaxable manner. Attach a letter explaining the nontaxable use(s) of the fuel reported on line 6, indicating the number of gallons used for each type of nontaxable use.
- Line 7.** Add the number of gallons of diesel fuel entered on lines 1 through 6 and enter that total on this line.
- Line 8.** This is the current diesel fuel tax rate.
- Line 9.** Multiply the total number of gallons on line 7 by the diesel fuel tax rate shown on line 8 and enter the result on this line. This is the total amount of your claim for refund of diesel fuel tax.

COMPLETING SCHEDULE A

All claimants must complete Schedule A by including all purchases of tax-paid diesel fuel for which a refund is being claimed. Original invoices along with a statement, which may appear on the invoice or similar document by the person who sold the diesel fuel to the claimant, that the diesel fuel did not contain visible evidence of dye, must be retained for support for at least three years from the original invoice date.

You must report the following:

- The supplier's name, address, and telephone number (including area code)
- The supplier's California Diesel Fuel Tax permit number
- The supplier's Federal Employer Identification Number (FEIN)
- The date of purchase
- The invoice number
- The total gallons purchased

Total all entries and enter that total in the box at the bottom of the schedule.

**IF YOU WISH ADDITIONAL INFORMATION, PLEASE CONTACT THE STATE BOARD OF EQUALIZATION,
FUEL TAXES DIVISION, PO BOX 942879, SACRAMENTO, CA 94279-0030, TELEPHONE (916) 322-9669.**